

Attention of all Exporters/ Customs brokers / members of Trade is invited to the scheme for implementation of Rebate of State Levies on textile garments (ROSL) notified vide Notification Nos. [12020/03/2016-IT dated 12.8.2016](#) and [31.8.2016](#) by the Ministry of Textiles. Further, the Central Government (Ministry of Textiles) has issued Notification No. [12020/03/2016-IT dated 13.8.2016](#) notifying the rates of rebate in Schedule I and Schedule II. Additionally, CBEC has issued Board Circular [043/2016-Cus dt.31.08.2016](#) which provides the guideline framework for implementation of this scheme.

2. ROSL Scheme:

In the ROSL scheme, the Central Govt. provides rebate of State levies comprising of State VAT/CST on inputs including packaging, fuel, duty on electricity generation and duties and charges on purchase of grid power, as accumulated through the stages of production from yarn to finished garments. There is **no need for separate application or supporting documents except for making a specific choice** in the Shipping bill. The rebate amount would be credited into the Exporter's A/C mentioned for drawback automatically after processing.

The ROSL scheme is not mandatory for an exporter. Therefore, **an exporter has to make a conscious choice to opt for the ROSL scheme by making a claim for rebate** in acceptance terms and conditions of the ROSL scheme (including under the aforementioned Circular) along with a declaration of eligibility for the rate and rebate.

3. OPTING FOR ROSL SCHEME:

The claim cum declaration of eligibility has to be made by the exporter by using specified scheme codes for drawback exports, at the item level. The options in permutation with the ROSL Scheme are being provided with separate scheme-codes as listed below:

Scheme Code	Description
60	Drawback and ROSL
61	EPCG, Drawback and ROSL
64	Drawback, Spl AA (4.04A) and ROSL
65	EPCG, Drawback, Spl AA(4.04A) and ROSL

For EDI shipping bill, selection of the scheme-code involving ROSL scheme at the time of export shall itself amount to making claim cum declaration of eligibility. For EDI shipping bill this shall be the **only means to make the claim. Any other means of claim shall not be accepted.**

Shipping Bills which are filed prior to 20-09-2016 but for which LEO is given on are after 20-09-2016 are also eligible for RoSL. Such Shipping Bills which have not claimed the scheme code as listed above, may need to be amended **before LEO** to avail this benefit. **In the absence of proper scheme codes, the ROSL benefit would not be available.**

4. ROSL Rebate:

The amount of rebate is calculated using the FOB value and the rates and caps of rebate specified in the ROSL scheme. (For further details refer to Para 7 of CBEC Circular 043/2016-Cus). To facilitate exporters, necessary changes have been made to reflect the rebate amount in the shipping bill check list, during export processing and in the print out of post-LEO shipping bill. [While changes have been made in the Service center checklist, RES providers may provide similar option in their packages for facilitation of trade].

5. Ensuring availment of ROSL:

The following changes have been made in the Shipping Bill Checklist & ICEGATE for Exporters to confirm that their choice has been reflected correctly in the system.

1. The ROSL Amount is printed at the Shipping bill level as well as at the item level for the items where option has been exercised by giving a scheme code.
2. The option and total ROSL amount thus claimed is reflected in the SB Enquiry available on the ICEGATE website.
3. Declaration-cum-eligibility as detailed below is printed on the checklist.

I declare that, I have not claimed or shall not claim credit/ rebate/ refund/ reimbursement of these specific State Levies under any other mechanism and I am eligible for the rate and rebate claimed for. Further, declare that an Internal Complaints Committee (ICC), where applicable, in pursuance of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 has been constituted.

RES vendors may ensure that their RES versions are compliant to changes in (1) & (3) as stated above. SB Message format has also been revised accordingly.

6. ROSL Disbursal:

ROSL would be disbursed as per procedure detailed in para 8 of the above referred Board Circular. For speedy disbursal, Exporters may ensure that the **Account No. already registered for drawback disbursal is live and valid**, as the ROSL disbursal would be made to the same account. The disbursal shall be in parallel with drawback albeit separately. The status of disbursal would be displayed on ICEGATE separately.

The above changes would be effective from the 20th September, 2016. Suitable public notices and standing order should be issued for guidance of the trade and officers in this regard. Difficulties, if any, may be brought to the notice of this Directorate at (nsm.ices@icegate.gov.in).